

COUNTY OF YORK, VIRGINIA
Notes to Schedule of Expenditures of Federal Awards
June 30, 2000

1. General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards of the County of York, Virginia. The County of York's reporting entity is defined in Note 1 to the County's general-purpose financial statements. All revenues received directly from federal agencies as well as monies passed through other government agencies are included on the schedule.

2. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the County's general-purpose financial statements.

3. Relationship to Financial Statements

Federal revenues are reported in the County's general-purpose financial statements as follows:

General Fund:

Classified as Commonwealth of Virginia revenue	\$ 71,385
Classified as Federal government revenue	258,663
Classified as Miscellaneous revenue	55,672
Federal Revenues not reported on schedule	(83,866)

Special Revenue Funds:

Operation Head Start	693,727
Virginia Public Assistance	1,754,548
Value of food stamps received, not included in the County's general-purpose financial statements (food stamps are sent directly to the recipient)	717,651

Capital Projects Fund:

Classified as Federal government revenue	516,899
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Enterprise Funds:

Classified as Federal government revenue	\$ 159,684
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Component Unit School Board:

School Operating Fund:

Classified as Federal government revenue	8,182,836
Classified as Miscellaneous revenue	3,846
Commonwealth of Virginia revenue classified as Federal	50,568
Federal classified as Commonwealth of Virginia revenue	(3,015)
School Food Service Fund	691,770
School Construction Fund	<u>652,208</u>
	<u>\$ 13,722,576</u>

4. Relationship to Federal Financial Reports

Amounts reported in the accompanying schedule reconcile with the amounts reported in the related federal financial reports.